

SOUTHERN LYON COUNTY UNIFIED SCHOOL DISTRICT NUMBER 252

**FINANCIAL STATEMENT
AND
INDEPENDENT AUDITOR'S REPORT**

June 30, 2019

Southern Lyon County Unified School District Number 252

TABLE OF CONTENTS

June 30, 2019

	<u>Statement</u>	<u>Page</u>
Independent Auditor's Report		1
Financial Statement		
Summary Statement of Receipts, Expenditures and Unencumbered Cash	1	4
Notes to Financial Statements		6
Regulatory Basis Supplementary Information	<u>Schedule</u>	
Summary of Expenditures – Actual and Budget	1	14
General Funds		
Schedule of Receipts and Expenditures - Actual and Budget	2	16
Special Purpose Funds		
Schedule of Receipts and Expenditures - Actual and Budget	2	22
Bond and Interest Funds		
Schedule of Receipts and Expenditures - Actual and Budget	2	46
Capital Project Funds		
Schedule of Receipts and Expenditures	2	47
Agency Funds		
Schedule of Receipts and Disbursements	3	50
District Activity Funds		
Schedule of Cash Receipts, Expenditures and Unencumbered Cash	4	52
Related Municipal Entity		
Schedule of Receipts and Expenditures - Actual and Budget	5	54

INDEPENDENT AUDITOR'S REPORT

Board of Education
Southern Lyon County Unified School District Number 252
Hartford, Kansas

Report on Financial Statements

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2019 and the related notes to the financial statement.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the Kansas Municipal Audit and Accounting Guide as described in Note C to meet the financial reporting requirements of the State of Kansas; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal controls. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note C of the financial statement, the financial statement is prepared by Southern Lyon County Unified School District Number 252 to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note C and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis of Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Southern Lyon County Unified School District Number 252 as of June 30, 2019, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of the Southern Lyon County Unified School District Number 252 as of June 30, 2019, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the Kansas Municipal Audit and Accounting Guide described in Note C.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, schedule of regulatory basis receipts and expenditures-agency funds (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the Kansas Municipal Audit and Accounting Guide. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note C.

Prior Year Comparative

We also previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of Southern Lyon County Unified School District Number 252 as of and for the year ended June 30, 2018 (not presented here in), and have issued our report thereon dated August 30, 2018, which contains an unmodified opinion on the basic financial statement. The 2018 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link: <http://www.admin.ks.gov/offices/chief-financial-officer/municipal-services>. The 2018 actual column (2018 comparative information) presented in the individual fund schedules of regulatory basis receipts and expenditures – actual and budget for the year ended June 30, 2019 (Schedule 2 as listed in the table of contents) is presented for purposes of additional analysis and is not a required part of the financial statement. Such 2018 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2018 basic financial statement. The 2018 comparative information was subjected to the auditing procedures applied in the audit of the 2018 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2018 basic financial statement or to the 2018 basic financial statements itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2018 comparative information is fairly stated in all material respects in relation to the 2018 basic financial statement as a whole for the year ended June 30, 2018, on the basis of accounting described in Note C.



Harold K Mayes Jr. CPA
Agler & Gaeddert, Chartered
Ottawa, Ks
September 19, 2019

Southern Lyon County Unified School District Number 252

SUMMARY OF RECEIPTS, EXPENDITURES
AND UNENCUMBERED CASH
For the Year Ended June 30, 2019

	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Cancelled Encumbrances</u>
Governmental type funds		
General funds		
General	\$ 0	\$ 0
Supplemental general	130,564	0
Special revenue funds		
At risk (4 yr old)	0	0
At risk (K-12)	0	0
Capital outlay	1,402,766	0
Driver training	6,929	0
Food service	54,362	0
Professional development	51,747	0
Special education	290,775	0
Vocational education	45,093	0
KPERs special retirement contribution	0	0
Contingency reserve	259,205	0
Textbook & student materials revolving	149,012	0
Title I	0	0
Title II-A Teacher Quality	0	0
Title V	6,469	0
Other grants	18,706	0
Kansas Reading Roadmap Grant	(2,202)	0
Early Childhood Daycare	(1,040)	0
Kansas Health	6,305	0
Mobilizing Lite	5,624	0
ECKAN Headstart	22,652	0
District Daycare	423,941	0
Pre-K Pilot Grant	0	0
District activity funds	50,344	0
Bond and Interest Funds		
Bond and interest	1,453,215	0
Capital Project Funds		
Construction - Hartford	619,915	0
Construction - Olpe	1,239,099	0
Construction - Neosho Rapids	(70,609)	0
Total primary government	<u>6,162,872</u>	<u>0</u>
Component Unit		
U.S.D. #252 Southern Lyon County		
Recreation Commission	<u>37,434</u>	<u>0</u>
Total reporting entity (excluding agency funds)	\$ <u><u>6,200,306</u></u>	\$ <u><u>0</u></u>

Composition of ending cash

Demand deposits	
Hartford State Bank, Hartford, Kansas	\$ 3,165,617
Olpe State Bank, Olpe, Kansas	4,250,655
Recreation Commission	37,833
Demand deposits - activity funds	
Hartford State Bank, Hartford, Kansas	40,468
Olpe State Bank, Olpe, Kansas	73,215
Petty cash	750

The accompanying notes are an integral part of this financial statement

Statement 1

<u>Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
\$ 4,096,867	\$ 4,096,867	\$ 0	\$ 9,306	\$ 9,306
1,373,300	1,309,816	194,048	11,813	205,861
51,000	51,000	0	0	0
407,000	407,000	0	0	0
576,079	496,338	1,482,507	97,464	1,579,971
14,926	17,783	4,072	0	4,072
458,091	479,940	32,513	0	32,513
47,189	46,880	52,056	0	52,056
812,683	843,484	259,974	0	259,974
261,422	273,592	32,923	1,202	34,125
339,426	339,426	0	0	0
0	0	259,205	0	259,205
63,335	68,249	144,098	12,693	156,791
73,224	73,224	0	0	0
17,524	17,524	0	0	0
98,477	89,862	15,084	0	15,084
150,791	134,370	35,127	22,437	57,564
106,041	126,712	(22,873)	0	(22,873)
287,571	287,382	(851)	0	(851)
0	2,936	3,369	0	3,369
34,544	1,341	38,827	0	38,827
12,800	1,396	34,056	0	34,056
143,707	59,525	508,123	0	508,123
68,400	68,400	0	0	0
145,203	151,587	43,960	0	43,960
1,150,668	1,380,000	1,223,883	0	1,223,883
0	19,653	600,262	25,467	625,729
0	1,169,724	69,375	3,660,101	3,729,476
388	(56,440)	(13,781)	14,552	771
<u>10,790,656</u>	<u>11,957,571</u>	<u>4,995,957</u>	<u>3,855,035</u>	<u>8,850,992</u>
 43,124	 42,725	 37,833	 0	 37,833
 <u>\$ 10,833,780</u>	 <u>\$ 12,000,296</u>	 <u>\$ 5,033,790</u>	 <u>\$ 3,855,035</u>	 <u>\$ 8,888,825</u>

Composition of ending cash - continued**Certificate of deposits**

Hartford State Bank, Hartford, Kansas	\$ 700,000
Olpe State Bank, Olpe, Kansas	<u>700,000</u>
Total cash	8,968,538
Agency funds per Schedule 3	<u>(79,713)</u>

Total reporting entity (excluding agency funds) \$ 8,888,825

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE A. MUNICIPAL REPORTING ENTITY

The Southern Lyon County Unified School District Number 252 is a municipal corporation governed by an elected seven-member board. This financial statement presents the Southern Lyon County Unified School District Number 252 (the municipality) and its related municipal entities which follow.

Southern Lyon County Education Foundation - The Foundation provides scholarships to students of the District.

Recreation Commission – The Recreation Commission oversees recreation activities. The Recreation Commission operates as a separate governing body, but the District levies the taxes for the Recreation Commission and the Recreation Commission has only the powers granted by statute, K.S.A. 12-1928

NOTE B. REGULATORY BASIS FUND TYPES

The accounts of the District are organized and operated on the basis of funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The District potential could have the following types of funds.

General Fund – the chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds – used to account for the proceeds of specific tax levies and other specific revenues sources (other than Capital Project and tax levies for long-term debt) that are intended for specific purposes.

Bond and Interest Fund – used to account for the accumulation of resources, including tax levies, transfers from other funds and used to make payments of general long-term debt.

Capital Project Fund – used to account for the debt proceeds and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Trust funds – used to report assets held in trust for the benefit of the municipal financial reporting entity (i.e. pension funds, investment trust funds, private purpose trust funds which benefit the municipal reporting entity, scholarship funds, etc.). The District does not have any trust funds.

Agency funds – used to report assets held by the municipal reporting entity in purely a custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.).

NOTE C. BASIS OF ACCOUNTING

Regulatory Basis of Accounting and departure from Accounting Principles Generally Accepted in the United States of America - The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligations against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than mentioned above.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE C. BASIS OF ACCOUNTING - continued

Southern Lyon County Unified School District Number 252 has approved a resolution that it is in compliance with K.S.A. 75-1120a (c) waiving the requirement for application of generally accepted accounting principles and allowing the municipality to use the regulatory basis of accounting.

NOTE D. BUDGETARY INFORMATION

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper on or before August 5th of the proposed budget and notice of public hearing on the budget.
3. Public hearing on or before August 15th, but at least 10 days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such budget amendments for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

Adjustment to Comply with Legal Max – Unified school district's use this line item (for use in the budget column only) to adjust the certified budget to comply with the "Legal Max" budget. The State Board of Education calculates the "Legal Max" budget using enrollment figures. The district's budgeted expenditures are limited to the lower of the published budget or the "Legal Max" budget.

Adjustment for Qualifying Budget Credits – Municipalities may use this line item for any budgeted fund. The adjustment would be a positive amount. All budget adjustments must be authorized by Kansas statutes. Examples include: expenditure of federal grant monies, gifts and donations, and receipts authorized by law to be spent as if they were reimbursed expenses.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for prior year's accounts payable and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapses at year-end.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE D. BUDGETARY INFORMATION - continued

A legal operating budget is not required for capital project funds, trusts funds, and the following special purpose funds:

Contingency reserve	Kansas Reading Roadmap Grant
Textbook & student material revolving	Early Childhood Daycare
Title I	Kansas Health
Title II-A Teacher Quality	Mobilizing Lite
Title IV	ECKAN Headstart
Title IV 21st Century Community Learning Centers	District Daycare
Other grants	Pre-K Pilot Grant

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing board.

NOTE E. DEPOSITS AND INVESTMENTS

Cash balances from all funds are combined and invested to the extent available in certificates of deposit and other authorized investments. Earnings from these investments are allocated to designated funds. All investments are stated at cost.

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the District or in an adjoining District if such institution has been designated as an official depository and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the bank to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. Government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk - State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405. The District has no investments other than money markets and certificates of deposit.

Custodial credit risk – deposits: Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. There were no designated "peak periods" during the year. All bank deposits were legally secured at June 30, 2019.

At June 30, 2019, the carrying amount of the District's bank deposits was \$8,930,705 (which excludes recreation commission) and the bank balance was \$9,398,295. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$500,000 was covered by federal depository insurance and \$8,898,295 was collateralized with securities held by the pledging financial institution's agents in the District's name.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE E. DEPOSITS AND INVESTMENTS - continued

Custodial credit risk – investments: For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments be adequately secured. The District had no such investments at year-end.

At June 30, 2019, the carrying amount of the Recreation Commission's bank deposits was \$37,833 and the bank balance was \$41,500. The bank balance was held by two banks reducing concentration risk. The difference between carrying amount and bank balance is outstanding checks and deposits. Of the bank balance, \$41,500 was covered by federal depository insurance.

NOTE F. IN-SUBSTANCE PAYMENTS

The District received \$166,914 for general fund and \$57,835 for supplemental general fund subsequent to June 30, 2019 and as required by K.S.A. 72-6466 the receipts were recorded as in-substance receipts in transit and included as receipts for the year ended June 30, 2019.

NOTE G. LONG-TERM DEBT

	<u>Issue</u>	<u>Interest Rates</u>	<u>Date of Issue</u>	<u>Original Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds:					
	Refunding, Series 2015	2.00%	09/01/2015	1,925,000	09/01/2019
	Refunding, Series 2017	2.50-4.00%	08/10/2017	9,250,000	09/01/2037
	Refunding, Series 2018	3.00-5.00%	03/01/2018	4,750,000	09/01/2037

	<u>Balance July 1, 2018</u>	<u>Additions</u>	<u>Reductions/ Payments</u>	<u>Balance June 30, 2019</u>	<u>Interest Paid</u>
General obligation bonds:					
Refunding, Series 2015	\$ 885,000	\$ 0	\$ 885,000	\$ 0	\$ 8,850
Refunding, Series 2017	9,250,000	0	0	9,250,000	310,613
Refunding, Series 2018	4,750,000	0	0	4,750,000	175,537
Total long-term debt	<u>\$ 14,885,000</u>	<u>\$ 0</u>	<u>\$ 885,000</u>	<u>\$ 14,000,000</u>	<u>\$ 495,000</u>

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

G. LONG-TERM DEBT – continued

Bond Principal	2020	2021	2022	2023	2024
General obligation bonds:					
Refunding, Series 2017	\$ 365,000	\$ 375,000	\$ 390,000	\$ 400,000	\$ 410,000
Refunding, Series 2018	<u>115,000</u>	<u>195,000</u>	<u>205,000</u>	<u>210,000</u>	<u>220,000</u>
Total	<u>\$ 480,000</u>	<u>\$ 570,000</u>	<u>\$ 595,000</u>	<u>\$ 610,000</u>	<u>\$ 630,000</u>
Bond Principal	2025-2029	2030-2034	2035-2039	Total	
General obligation bonds:					
Refunding, Series 2017	\$ 2,245,000	\$ 2,610,000	\$ 2,455,000	\$ 9,250,000	
Refunding, Series 2018	<u>1,185,000</u>	<u>1,360,000</u>	<u>1,260,000</u>	<u>4,750,000</u>	
Total	<u>\$ 3,430,000</u>	<u>\$ 3,970,000</u>	<u>\$ 3,715,000</u>	<u>\$ 14,000,000</u>	
Bond Interest	2020	2021	2022	2023	2024
General obligation bonds:					
Refunding, Series 2017	\$ 305,138	\$ 294,038	\$ 282,563	\$ 270,713	\$ 258,563
Refunding, Series 2018	<u>172,663</u>	<u>164,913</u>	<u>154,913</u>	<u>144,538</u>	<u>133,788</u>
Total	<u>\$ 477,801</u>	<u>\$ 458,951</u>	<u>\$ 437,476</u>	<u>\$ 415,251</u>	<u>\$ 392,351</u>
Bond Interest	2025-2029	2030-2034	2035-2039	Total	
General obligation bonds:					
Refunding, Series 2017	\$ 1,103,065	\$ 731,295	\$ 201,100	\$ 3,446,475	
Refunding, Series 2018	<u>518,165</u>	<u>317,852</u>	<u>85,970</u>	<u>1,692,802</u>	
Total	<u>\$ 1,621,230</u>	<u>\$ 1,049,147</u>	<u>\$ 287,070</u>	<u>\$ 5,139,277</u>	

The District is subject to the municipal finance laws of the State of Kansas which limits the net bonded debt (exclusive of revenue bonds and special assessment bonds) the District may have outstanding to 14% of the assessed value of all tangible taxable property within the District, as certified to the County Clerk on the preceding August 25. Additional authority may be granted by the Kansas State Board of Education. At June 30, 2019, the statutory limit for the District was \$5,480,100.

The District issued \$14,000,000 in general obligation bonds for capital improvements in 2018. The District received approval to exceed the debt limit in March of 2017 and the voters approved the bond issue in May of 2017.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE H. INTERFUND TRANSFERS

Operating transfers were as follows:

From	To	Statutory Authority	Amount
General	Food Service	K.S.A. 72-6478	\$ 15,000
General	Special education	K.S.A. 72-6478	565,696
General	Vocational education	K.S.A. 72-6478	120,000
General	At Risk (4 yr old)	K.S.A. 72-6478	48,000
General	At Risk (K-12)	K.S.A. 72-6478	285,000
Supplemental general	Special education	K.S.A. 72-6430	231,636
Supplemental general	Vocational education	K.S.A. 72-6430	84,500
Supplemental general	At Risk (4 yr old)	K.S.A. 72-6430	3,000
Supplemental general	At Risk (K-12)	K.S.A. 72-6430	122,000

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS

Group Health Insurance: As provided by K.S.A. 12-5040, the district allows retirees to participate in the group health insurance plan. The District pays the insurance premium for a single employee at the Plan 1 single premium amount, and at the Plan 1 employee spouse premium amount for married employees. During the year ended June 30, 2019, five retirees participated in this plan and the District paid \$24,754 in premiums for these retirees. The District estimates, based upon current numbers of retirees, that the amounts to be paid under this plan for June 30, 2020, 2021 and 2022 will be \$29,640, \$16,302, and \$9,386 respectively.

Other Post Employment Benefits: As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the District is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been qualified in this financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the District makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured.

Compensated Absences: The District's policies regarding vacation and sick pay permit full-time classified employees to earn vacation days based upon years of service. Policies prohibit payment for vacation time in lieu of time off and vacation time may not be carried over to another fiscal year. Two personal days will be accorded for each employee per year. One personal day may be carried forward into the following year for a maximum of three days. Unused personal days will be reimbursed at the rate of \$50 per day for certified and \$34 per day for classified up to 2 days. Current year payouts for excess personal leave totaled \$970. Sick leave, for all employees, may be accumulated up to a total accumulation of 65 days. Specific guidelines apply to sick leave days earned based on length of service with the District and term of the employee's contract. In the event of death for non-certified employees, accumulated sick leave is lost.

In the event of retirement under KPERS, sick leave is paid out at \$50 per day for certified employees and \$34 per day for classified employees for each day of their accumulated sick leave up to a maximum of 65 days. In the event of separation, for those with more than 10 years of service, employees will receive \$15 per day for certified employees and \$10 per day for classified employees for their unused sick leave up to a maximum of 65 days. Current year payouts for sick leave held at separation of service date was \$0.

Death and Disability Other Post Employment Benefits: As provided by K.S.A. 74-4927, disabled members in the Kansas Public Employees Retirement System (KPERS) receive long-term disability benefits and life insurance benefits. The plan is administered through a trust held by KPERS that is funded to pay annual benefit payments. The employer contribution rate is set at 1% for the year ended June 30, 2019.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE I. OTHER LONG-TERM OBLIGATIONS FROM OPERATIONS – continued

Changes in long-term obligations, other than debt, for the year ended June 30, 2019, are as follows:

	Balance July 1, 2018	Net Change	Balance June 30, 2019
Compensated absences	\$ 125,696	\$ 12,134	\$ 137,830

Flexible Benefit Plan (I.R.C. Section 125): The Board adopted by resolution a salary-reduction flexible benefit plan ("Plan") under Section 125 of the Internal Revenue Code. All employees of the District are eligible to participate in the Plan beginning the first day of the month following thirty days of employment. Each participant may elect to reduce his or her salary to purchase benefits offered through the Plan.

NOTE J. DEFINED BENEFIT PENSION PLAN

Plan description - The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions - K.S.A. 74-4919 and K.S.A. 74-49210 establish the KPERS member-employee contributions rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate and the statutory contribution rate (not including the 1% contribution rate for the Death and Disability Program) was 16.38% and 12.01%, respectively, for the fiscal year ended June 30, 2018. The actuarially determined employer contribution rate and the statutory contribution rate was 14.59% and 13.21% for the fiscal year ended June 30, 2019.

Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulated that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year. The first year payment of \$6.4 million was received in July 2017.

Per 2017 Senate Substitute for House Bill 2002, Section 51(a), state general fund employer contributions were decreased by \$194,022,683 for the fiscal year ended June 30, 2019. Section 56(19) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2020. The level dollar amount was computed to be \$19.4 million per year.

Southern Lyon County Unified School District Number 252

NOTES TO FINANCIAL STATEMENT

June 30, 2019

NOTE J. DEFINED BENEFIT PENSION PLAN – continued

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$339,426 for the year ended June 30, 2019.

Net Pension Liability – At June 30, 2019, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,846,754. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017, which was rolled forward to June 30, 2018. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2018. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocations of KPERS collective net pension liability to all participating employers are publically available on the website at www.kpers.org or can be obtained as described above.

NOTE K. RISK MANAGEMENT

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters for which the District carries commercial insurance. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the last three fiscal years.

NOTE L. OTHER INFORMATION

Reimbursed Expenses: The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursement as revenue in the same fund. For purposes of budgetary comparisons, the reimbursements are shown as adjustments for qualifying budget credits.

Ad valorem tax revenues: The determination of assessed valuations and the collections of property taxes for all political subdivisions in the State of Kansas is the responsibility of the various counties. The County Appraiser annually determines assessed valuations and the County Clerk spreads the annual assessment on the tax rolls. One-half of the property taxes are due December 20th, and distributed to the District by January 20. The second half is due May 10th and distributed to the District by June 5. The District Treasurer draws other available funds from the County Treasurer at designated times throughout the year.

Compliance with Kansas Statutes: Kansas Reading Roadmap Grant Fund, Early Childhood Daycare and Construction – Neosho Rapids have negative unencumbered cash and Kansas Reading Roadmap Grant and Early Childhood Daycare have negative cash balances. The District has access to grant funds and bond proceeds in the next fiscal year to cover the deficit. The District is not aware of any other statutory violations during the period covered by the audit.

NOTE M. SUBSEQUENT EVENTS

Subsequent Events: The District evaluated subsequent events through September 19, 2019, the date the financial statements were available to be issued. No subsequent events were identified that require disclosure.

**Regulatory Basis
Supplementary Information**

Southern Lyon County Unified School District Number 252

SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET (Budgeted Funds Only) For the Year Ended June 30, 2019

	<u>Certified Budget</u>	<u>Adjustment To Comply With Legal Max *</u>
Governmental type funds		
General funds		
General	\$ 4,188,324	\$ (95,795)
Supplemental general	1,339,919	(30,103)
Special revenue funds		
At risk (4 yr. old)	51,000	0
At risk (K-12)	407,000	0
Capital outlay	1,782,724	0
Driver training	18,539	0
Food service	502,710	0
Professional development	104,685	0
Special education	1,300,211	0
Vocational education	335,974	0
KPERs special retirement contribution	575,318	0
Debt service fund		
Bond and interest	1,381,200	0
Component Unit		
Recreation Commission	81,483	0

Schedule 1

<u>Adjustment for Qualifying Budget Credits *</u>	<u>Total Budget For Comparison</u>	<u>Expenditures Chargeable to Current Year</u>	<u>Variance Over (Under)</u>
\$ 4,338	\$ 4,096,867	\$ 4,096,867	\$ 0
0	1,309,816	1,309,816	0
0	51,000	51,000	0
0	407,000	407,000	0
0	1,782,724	496,338	(1,286,386)
0	18,539	17,783	(756)
0	502,710	479,940	(22,770)
0	104,685	46,880	(57,805)
0	1,300,211	843,484	(456,727)
0	335,974	273,592	(62,382)
0	575,318	339,426	(235,892)
0	1,381,200	1,380,000	(1,200)
0	81,483	42,725	(38,758)

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
State sources				
General state aid	\$ 3,569,476	\$ 3,560,546	\$ 3,623,288	\$ (62,742)
Mineral production tax	0	1,287	0	1,287
Special education aid	503,424	530,696	565,036	(34,340)
Other state Aid	0	4,338	0	4,338
	<hr/>	<hr/>	<hr/>	<hr/>
Total cash receipts	4,072,900	4,096,867	\$ 4,188,324	\$ (95,795)
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures				
Instruction				
Salaries				
Certified	901,816	1,087,863	\$ 1,054,245	\$ 33,618
Non-certified	4,006	4,165	0	4,165
Employee benefits				
Insurance	164,411	208,067	168,000	40,067
Social security	116,573	116,973	137,000	(20,027)
Other	26,491	13,995	100	13,895
Purchased professional and technical services	39,787	31,181	42,000	(10,819)
Tuition/other State LEA's	0	0	4,185	(4,185)
Supplies				
General supplemental	32,088	32,155	34,000	(1,845)
Supplies (technology related)	4,057	4,999	4,057	942
Miscellaneous	4,308	4,299	0	4,299
Property (equipment & furnishings)	24,700	20,931	0	20,931
Other	3,127	11,014	125	10,889
Student support services				
Salaries				
Certified	95,032	14,586	106,000	(91,414)
Non-certified	103,693	112,298	126,500	(14,202)
Employee benefits				
Insurance	22,436	25,914	23,000	2,914
Social security	14,324	9,050	17,500	(8,450)
Other	14,731	14,227	1,200	13,027
Other purchased services	7,383	7,751	200	7,551
Supplies	1,057	264	500	(236)
Other	845	2,052	0	2,052

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)
	2018 Actual	Actual	Budget	
Expenditures - continued				
Instructional support staff-continued				
Employee benefits				
Other	\$ 500	\$ 383	\$ 200	\$ 183
Supplies	887	1,118	100	1,018
General administration				
Salaries				
Certified	109,886	119,627	109,886	9,741
Non-certified	18,508	20,835	19,500	1,335
Employee benefits				
Insurance	21,320	25,916	24,000	1,916
Social security	9,848	10,652	10,600	52
Other	1,140	105	100	5
Purchased professional and technical services	12,759	13,111	14,500	(1,389)
Purchased property services	307	230	100	130
Other purchased services				
Communications	5,215	6,484	5,215	1,269
Supplies	14,974	(3,469)	200	(3,669)
Other	3,516	4,642	200	4,442
School administration				
Salaries				
Certified	154,856	163,848	158,000	5,848
Non-certified	46,663	50,393	47,500	2,893
Employee benefits				
Insurance	13,437	13,172	14,250	(1,078)
Social security	15,225	16,204	15,226	978
Other	983	551	200	351
Purchased property services	0	0	2,500	(2,500)
Other purchased services				
Communications	11,998	15,674	12,500	3,174
Supplies	2,634	1,730	250	1,480
Other	771	1,073	100	973
Central Services				
Salaries				
Non-Certified	58,782	66,665	59,500	7,165
Employee Benefits				
Insurance	6,920	12,466	12,500	(34)
Social Security	4,419	4,730	4,419	311
Other	63	70	1	69

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)
	2018 Actual	Actual	Budget	
Expenditures - continued				
Operations and maintenance				
Salaries				
Non-certified	\$ 178,407	\$ 210,316	\$ 192,000	\$ 18,316
Employee benefits				
Insurance	14,840	25,931	15,250	10,681
Social security	13,260	15,400	13,260	2,140
Other	6,298	4,251	250	4,001
Purchased property services				
Water/sewer	35,678	41,447	37,000	4,447
Repairs and maintenance	4,390	6,690	4,388	2,302
Other purchased services				
Insurance	53,363	140,245	63,000	77,245
Supplies				
General supplies	1,083	944	200	744
Energy				
Heating	40,631	46,241	43,000	3,241
Electricity	83,314	107,685	86,000	21,685
Motor fuel	3,543	4,141	4,800	(659)
Other energy	15,169	16,594	250	16,344
Miscellaneous supplies	1,376	3,107	250	2,857
Property	2,234	2,343	1	2,342
Student Transportation Services				
Salaries				
Non-certified	11,000	10,700	12,000	(1,300)
Employee benefits				
Social security	223	139	223	(84)
Other	3	1	4	(3)
Vehicle Operating Services				
Salaries				
Non-certified	91,315	83,478	93,000	(9,522)
Employee Benefits				
Insurance	12,474	10,895	13,500	(2,605)
Social Security	6,511	5,908	6,512	(604)
Other	3,919	61	250	(189)
Other purchase services				
Insurance	277	5,495	277	5,218
Motor fuel	24,323	23,881	29,500	(5,619)
Other	49,613	29,284	250	29,034

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2a

GENERAL FUNDS
GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)
	2018 Actual	Actual	Budget	
Expenditures - continued				
Operating transfers				
Food Service	\$ 15,000	\$ 15,000	\$ 15,000	0
Professional development	15,000	0	15,000	(15,000)
Special education	631,249	565,696	735,000	(169,304)
Vocational education	232,000	120,000	235,000	(115,000)
Contingency reserve	36,931	0	10,000	(10,000)
At risk (4 yr. old)	28,000	48,000	48,000	0
At risk (K-12)	365,000	285,000	285,000	0
Adjustment to comply with legal max	<u>0</u>	<u>0</u>	<u>(95,795)</u>	<u>95,795</u>
Legal fund budget and expenditures	4,072,900	4,096,867	4,092,529	4,338
Adjustment for qualifying budget credits	<u>0</u>	<u>0</u>	<u>4,338</u>	<u>(4,338)</u>
Total expenditures	<u>4,072,900</u>	<u>4,096,867</u>	<u>\$ 4,096,867</u>	<u>\$ 0</u>
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	<u>0</u>	<u>0</u>		
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)
	2018 Actual	Actual	Budget	
Cash receipts				
Local sources				
Ad valorem tax	\$ 903,905	\$ 813,833	\$ 844,781	\$ (30,948)
Delinquent tax	13,237	9,062	4,712	4,350
County sources				
Motor vehicle tax	82,787	80,819	76,158	4,661
Recreational vehicle tax	1,827	1,669	1,594	75
Commercial vehicle tax	1,596	2,505	1,871	634
In lieu of taxes	2,173	2,785	2,293	492
State sources				
Supplemental state aid	431,676	462,627	342,695	119,932
Total cash receipts	<u>1,437,201</u>	<u>1,373,300</u>	<u>\$ 1,274,104</u>	<u>\$ 99,196</u>
Expenditures				
Instruction				
Salaries				
Certified	655,862	536,339	\$ 664,987	\$ (128,648)
Noncertified	0	0	7,404	(7,404)
Employee benefits				
Insurance	68,763	11,875	68,763	(56,888)
Purchased professional and technical services	79,275	74,079	38,265	35,814
Supplies				
Teaching supplies	9,848	19,270	2,500	16,770
Supplies (technology related)	5,302	6,006	2,500	3,506
Property	31,992	865	2,500	(1,635)
Operations & maintenance				
Purchased property services				
Repairs and maintenance	54,426	44,254	25,000	19,254
Supplies				
General supplies	53,188	62,492	25,000	37,492
Energy				
Electricity	16,500	0	19,500	(19,500)
Operating transfers				
Driver Training	9,000	7,500	4,000	3,500
Food service	27,000	65,000	20,000	45,000
Professional development	35,000	41,000	35,000	6,000

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2b

GENERAL FUNDS
SUPPLEMENTAL GENERAL

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Expenditures - continued				
Operating transfers - continued				
Special education	\$ 252,000	\$ 231,636	\$ 260,000	\$ (28,364)
Vocational education	38,500	84,500	39,500	45,000
At risk (4 yr. old)	13,200	3,000	3,000	0
At risk (K-12)	0	122,000	122,000	0
Adjustment to comply				
with legal max	<u>0</u>	<u>0</u>	<u>(30,103)</u>	<u>30,103</u>
Total expenditures	<u>1,349,856</u>	<u>1,309,816</u>	<u>\$ 1,309,816</u>	<u>\$ 0</u>
Receipts over (under) expenditures	87,345	63,484		
Unencumbered cash, July 1	<u>43,219</u>	<u>130,564</u>		
Unencumbered cash, June 30	<u>\$ 130,564</u>	<u>\$ 194,048</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2c

SPECIAL PURPOSE FUNDS
AT RISK (4 YR OLD)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Other					
Transfer from General	\$ 28,000	\$ 48,000	\$ 48,000	\$ 0	
Transfer from Supplemental General	13,200	3,000	3,000	0	
Total receipts	<u>41,200</u>	<u>51,000</u>	<u>\$ 51,000</u>	<u>\$ 0</u>	
Expenditures					
Instruction					
Salaries					
Certified	40,812	31,488	\$ 40,385	\$ (8,897)	
Uncertified	0	8,686	0	8,686	
Employee Benefits					
Insurance	2,907	3,568	2,907	661	
Social Security	3,629	2,980	3,630	(650)	
Other	63	54	63	(9)	
Professional and Tech Services	4,000	4,000	4,000	0	
Supplies					
General Supplemental - Teaching	0	224	15	209	
Miscellaneous	<u>15</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total expenditures	<u>51,426</u>	<u>51,000</u>	<u>\$ 51,000</u>	<u>\$ 0</u>	
Receipts over (under) expenditures	(10,226)	0			
Unencumbered cash, July 1	<u>10,226</u>	<u>0</u>			
Unencumbered cash, June 30	<u>\$ 0</u>	<u>\$ 0</u>			

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2d

SPECIAL PURPOSE FUNDS
AT RISK (K-12)

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<u>2019</u>		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Other					
Transfer from Supplemental General	\$ 0	\$ 122,000	\$ 122,000	\$ 0	
Transfer from General	<u>365,000</u>	<u>285,000</u>	<u>285,000</u>	<u>0</u>	
Total receipts	\$ <u>365,000</u>	\$ <u>407,000</u>	\$ <u>407,000</u>	\$ <u>0</u>	
 Expenditures					
Instruction					
Salaries					
Certified	197,192	192,814	\$ 225,655	\$ (32,841)	
Employee benefits					
Insurance	13,434	17,667	14,567	3,100	
Social security	10,759	15,782	11,250	4,532	
Other	133	172	10	162	
Purchased professional and technical services	0	38,922	0	38,922	
Supplies					
General supplemental (teaching)	3,641	215	3,642	(3,427)	
Supplies (technology related)	40,837	44,604	43,000	1,604	
Student Support Services					
Salaries					
Non-certified	85,460	72,344	95,000	(22,656)	
Employee benefits					
Insurance	7,409	19,705	7,409	12,296	
Social security	6,088	4,734	6,420	(1,686)	
Other	<u>47</u>	<u>41</u>	<u>47</u>	<u>(6)</u>	
Total expenditures	<u>365,000</u>	<u>407,000</u>	\$ <u>407,000</u>	\$ <u>0</u>	
 Receipts over (under) expenditures	0	0			
 Unencumbered cash, July 1	<u>0</u>	<u>0</u>			
 Unencumbered cash, June 30	\$ <u>0</u>	\$ <u>0</u>			

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2e

SPECIAL PURPOSE FUNDS
CAPITAL OUTLAY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
Local sources				
Ad valorem tax	\$ 290,327	\$ 279,979	\$ 268,310	\$ 11,669
Delinquent tax	4,894	3,225	1,499	1,726
Interest on idle funds	33,242	66,215	15,000	51,215
Other	100,295	134,585	5,000	129,585
County sources				
Motor vehicle tax	29,979	30,426	28,788	1,638
Recreational vehicle tax	659	629	603	26
Commercial Vehicle Tax	657	811	707	104
In lieu of taxes	896	893	866	27
State Sources				
Capital outlay state aid	59,867	59,178	59,185	(7)
Capital outlay mach & Equip - Coffey	0	138	0	138
Total cash receipts	<u>520,816</u>	<u>576,079</u>	<u>\$ 379,958</u>	<u>\$ 196,121</u>
Expenditures				
Instruction				
Supplies - performance uniforms	0	0	\$ 377,520	\$ (377,520)
Supplies - technology software	7,092	6,240	250,000	(243,760)
Property	15,413	20,269	750,000	(729,731)
Student support services				
Supplies - technology software	0	0	67,000	(67,000)
Property	69,048	13,707	186,730	(173,023)
Operations and maintenance				
Property	0	13,369	0	13,369
Transportation				
Property	80,202	0	24,474	(24,474)
Facilities acquisition and construction services				
Land Acquisition	151,206	98,028	97,000	1,028
Architect Services	129	0	15,000	(15,000)
Building improvement				
Outside Contractors	10,848	344,725	15,000	329,725
Other	126	0	0	0
Total expenditures	<u>334,064</u>	<u>496,338</u>	<u>\$ 1,782,724</u>	<u>\$ (1,286,386)</u>
Receipts over (under) expenditures	186,752	79,741		
Unencumbered cash, July 1	<u>1,216,014</u>	<u>1,402,766</u>		
Unencumbered cash, June 30	<u>\$ 1,402,766</u>	<u>\$ 1,482,507</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2f

**SPECIAL PURPOSE FUNDS
DRIVER TRAINING**

**SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Local sources					
Other	\$ 3,290	\$ 3,310	\$ 3,450	\$ (140)	
State sources					
State safety aid	2,944	4,116	4,160	(44)	
Other					
Transfer from Supplemental General	9,000	7,500	4,000	3,500	
Total cash receipts	<u>15,234</u>	<u>14,926</u>	<u>\$ 11,610</u>	<u>\$ 3,316</u>	
Expenditures					
Instruction					
Salaries					
Certified	10,094	14,776	\$ 15,989	\$ (1,213)	
Employee benefits					
Insurance	627	1,855	1,360	495	
Social security	737	1,080	820	260	
Supplies					
General supplemental	120	72	220	(148)	
Other	72	0	150	(150)	
Total expenditures	<u>11,650</u>	<u>17,783</u>	<u>\$ 18,539</u>	<u>\$ (756)</u>	
Receipts over (under) expenditures	3,584	(2,857)			
Unencumbered cash, July 1	<u>3,345</u>	<u>6,929</u>			
Unencumbered cash, June 30	<u>\$ 6,929</u>	<u>\$ 4,072</u>			

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2g

SPECIAL PURPOSE FUNDS
FOOD SERVICE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<u>2019</u>		Variance Over Under
	2018	Actual	Budget	
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>(Under)</u>
Cash receipts				
Local sources				
Food service				
Student sales-lunch	\$ 114,688	\$ 137,139	\$ 162,362	\$ (25,223)
Student School Lunches-breakfast	0	0	14,482	(14,482)
Student sales - special milk	10	294	0	294
Student sales - snacks	3,663	1,685	2,466	(781)
Adult and student - non-reimbursable sales	4,702	8,812	5,132	3,680
Miscellaneous sales	435	200	1,452	(1,252)
Other	9	13	0	13
State sources				
School food assistance	2,738	3,027	3,613	(586)
Federal sources				
Child nutrition programs	175,485	226,921	223,841	3,080
Other				
Transfer from General	15,000	15,000	15,000	0
Transfer from Supplemental General	27,000	65,000	20,000	45,000
Total cash receipts	<u>343,730</u>	<u>458,091</u>	<u>\$ 448,348</u>	<u>\$ 9,743</u>
Expenditures				
Food service operation				
Salaries				
Non-certified	135,100	158,724	\$ 248,424	\$ (89,700)
Employee benefits				
Insurance	23,251	19,834	25,000	(5,166)
Social security	9,289	11,240	9,586	1,654
Other	5,796	101	200	(99)
Other purchased services	3,828	9,082	3,828	5,254
Supplies				
Food and milk	142,545	230,953	210,272	20,681
Miscellaneous supplies	6,336	5,217	250	4,967
Property	1,449	43,045	5,000	38,045
Other	1,726	1,744	150	1,594
Total expenditures	<u>329,320</u>	<u>479,940</u>	<u>\$ 502,710</u>	<u>\$ (22,770)</u>
Receipts over (under) expenditures	14,410	(21,849)		
Unencumbered cash, July 1	<u>39,952</u>	<u>54,362</u>		
Unencumbered cash, June 30	\$ <u>54,362</u>	\$ <u>32,513</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2h

SPECIAL PURPOSE FUNDS
PROFESSIONAL DEVELOPMENT

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
State sources				
State Aid	\$ 2,036	\$ 3,912	\$ 2,938	\$ 974
Local sources				
Other	373	2,277	0	2,277
Other				
Transfer from General	15,000	0	15,000	(15,000)
Transfer from Supplemental General	35,000	41,000	35,000	6,000
	<u>52,409</u>	<u>47,189</u>	<u>\$ 52,938</u>	<u>\$ (5,749)</u>
Expenditures				
Instructional support staff				
Salaries				
Certified	10,699	6,548	\$ 46,000	\$ (39,452)
Non-Certified			10,000	(10,000)
Purchased professional and technical services	8,174	7,823	14,500	(6,677)
Other purchased services	12,740	32,509	32,985	(476)
Supplies				
Miscellaneous Supplies	0	0	1,200	(1,200)
	<u>31,613</u>	<u>46,880</u>	<u>\$ 104,685</u>	<u>\$ (57,805)</u>
Receipts over (under) expenditures	20,796	309		
Unencumbered cash, July 1	<u>30,951</u>	<u>51,747</u>		
Unencumbered cash, June 30	<u>\$ 51,747</u>	<u>\$ 52,056</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2019			
	2018 Actual	Actual	Budget	Variance Over (Under)
Cash receipts				
Local sources				
Miscellaneous	\$ 3,812	\$ 15,351	\$ 14,436	\$ 915
Federal Sources				
Grant	2,825	0	0	0
Other				
Transfer from General	631,249	565,696	735,000	(169,304)
Transfer from Supplemental General	252,000	231,636	260,000	(28,364)
Total cash receipts	<u>889,886</u>	<u>812,683</u>	<u>\$ 1,009,436</u>	<u>\$ (196,753)</u>
Expenditures				
Instruction				
Salaries				
Certified	0	0	\$ 213,591	\$ (213,591)
Non-certified	59	129	75,000	(74,871)
Other purchased services				
Payment to special education coop				
Assessments	245,227	254,785	325,000	(70,215)
Flow through	441,955	465,700	441,955	23,745
Supplies				
General Supplemental	0	13,087	500	12,587
Property	200	0	2,500	(2,500)
Student support services				
Salaries				
Certified	28,304	30,387	59,000	(28,613)
Non-certified	0	0	25,000	(25,000)
Employee benefits				
Insurance	6,420	334	17,250	(16,916)
Social Security	1,587	1,752	2,586	(834)
Other	18	16	17	(1)
General Administration				
Salaries				
Certified	190	4,973	0	4,973
Non-certified	0	0	5,000	(5,000)
Employee benefits				
Social Security	12	518	290	228
Benefits	0	491	6,000	(5,509)
Unemployment	0	3	1	2

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2i

SPECIAL PURPOSE FUNDS
SPECIAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018 Actual	2019		Variance Over (Under)
		Actual	Budget	
Expenditures - continued				
Vehicle operating services				
Salaries				
Non-certified	\$ 24,099	\$ 33,251	\$ 64,000	\$ (30,749)
Employee benefits				
Insurance	13,255	8,854	14,500	(5,646)
Social Security	1,741	2,404	2,500	(96)
Other	1,022	404	10	394
Other purchased services				
Insurance	5,244	10,345	7,500	2,845
Other purchased services	5,294	3,891	500	3,391
Supplies				
Motor fuel	5,565	11,053	12,500	(1,447)
Equipment	13,566	0	25,000	(25,000)
Other	11	356	1	355
Vehicle services & maintenance				
Purchased property services	0	0	10	(10)
Other	290	751	0	751
Total expenditures	794,059	843,484	\$ 1,300,211	\$ (456,727)
Receipts over (under) expenditures	95,827	(30,801)		
Unencumbered cash, July 1	194,948	290,775		
Unencumbered cash, June 30	\$ 290,775	\$ 259,974		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2j

SPECIAL PURPOSE FUNDS
VOCATIONAL EDUCATION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)	
	2018 Actual	Actual	Budget		
Cash receipts					
Local Sources					
Grant Reimbursement	\$ 1,150	\$ 0	\$ 0	\$ 0	
Miscellaneous	529	41,450	11,521	29,929	
State Sources					
CTE Transportation Aid	12,700	1,727	4,860	(3,133)	
Federal Sources					
Carl Perkins	5,573	13,745	0	13,745	
Other					
Transfer from General	232,000	120,000	235,000	(115,000)	
Transfer from Supplemental General	38,500	84,500	39,500	45,000	
Total cash receipts	<u>290,452</u>	<u>261,422</u>	<u>\$ 290,881</u>	<u>\$ (29,459)</u>	
Expenditures					
Instruction					
Salaries					
Certified	240,736	208,411	\$ 256,743	\$ (48,332)	
Employee benefits					
Insurance	28,592	24,189	29,580	(5,391)	
Social security	17,253	15,449	19,600	(4,151)	
Other	197	136	306	(170)	
Purchased property services					
Other	2,385	1,510	2,685	(1,175)	
Supplies					
General supplemental (teaching)	750	1,227	9,200	(7,973)	
Miscellaneous	7,819	4,511	8,860	(4,349)	
Property	7,822	12,354	8,500	3,854	
Other	244	382	0	382	
Student Transportation					
Salaries					
Certified	0	5,055	0	5,055	
Employee benefits					
Social security	0	364	0	364	
Unemployment	0	4	0	4	
Motor Fuel	500	0	500	(500)	
Total expenditures	<u>306,298</u>	<u>273,592</u>	<u>\$ 335,974</u>	<u>\$ (62,382)</u>	
Receipts over (under) expenditures	(15,846)	(12,170)			
Unencumbered cash, July 1	<u>60,939</u>	<u>45,093</u>			
Unencumbered cash, June 30	<u>\$ 45,093</u>	<u>\$ 32,923</u>			

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2k

SPECIAL PURPOSE FUNDS
KPERs SPECIAL RETIREMENT CONTRIBUTION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		
	2018			Variance
	Actual	Actual	Budget	Over
				(Under)
Cash receipts				
State sources				
KPERs	\$ 411,824	\$ 339,426	\$ 575,318	\$ (235,892)
Expenditures				
Instruction				
Employee benefits	289,110	234,125	\$ 414,019	\$ (179,894)
Student support				
Employee benefits	31,536	23,861	36,661	(12,800)
General administration				
Employee benefits	15,404	13,763	22,000	(8,237)
School administration				
Employee benefits	24,908	20,553	38,900	(18,347)
Central Services				
Employee benefits	7,293	6,199	10,600	(4,401)
Operations and maintenance				
Employee benefits	16,671	15,796	20,060	(4,264)
Student transportation services				
Employee benefits	9,959	11,673	13,470	(1,797)
Food service				
Employee benefits	16,943	13,456	19,608	(6,152)
Total expenditures	411,824	339,426	\$ 575,318	\$ (235,892)
Receipts over (under) expenditures	0	0		
Unencumbered cash, July 1	0	0		
Unencumbered cash, June 30	\$ 0	\$ 0		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 21****SPECIAL PURPOSE FUNDS
CONTINGENCY RESERVE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	2018 Actual	2019 Actual
Cash receipts		
Other		
Transfer from General	\$ 36,931	\$ 0
Expenditures		
Instruction	0	0
Receipts over (under) expenditures	36,931	0
Unencumbered cash, July 1	222,274	259,205
Unencumbered cash, June 30	\$ 259,205	\$ 259,205

Southern Lyon County Unified School District Number 252**Schedule 2m****SPECIAL PURPOSE FUNDS
TEXTBOOK & STUDENT MATERIAL REVOLVING****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Book rental fees	\$ 53,515	\$ 45,468
Miscellaneous	<u>18,048</u>	<u>17,867</u>
Total cash receipts	<u>71,563</u>	<u>63,335</u>
Expenditures		
Instruction		
Supplies		
Textbook purchases	30,751	59,559
Other Material/Supplies	600	0
Tech supplies	12,220	766
Other	9,210	7,908
Instructional support staff		
Supplies	8	1
Other	<u>179</u>	<u>15</u>
Total expenditures	<u>52,968</u>	<u>68,249</u>
Receipts over (under) expenditures	18,595	(4,914)
Unencumbered cash, July 1	<u>130,417</u>	<u>149,012</u>
Unencumbered cash, June 30	<u><u>\$ 149,012</u></u>	<u><u>\$ 144,098</u></u>

Southern Lyon County Unified School District Number 252**Schedule 2n****SPECIAL PURPOSE FUNDS
TITLE I****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	2018 Actual	2019 Actual
Cash receipts		
Federal sources		
Federal aid	\$ 63,076	\$ 73,224
Expenditures		
Instruction		
Salaries		
Certified	50,100	59,800
Employee benefit		
Insurance	6,274	6,420
Social security	2,886	3,600
Other purchased services	1,300	1,300
Supplies	54	0
Other	500	500
School administration		
Other	1,962	1,604
Total expenditures	63,076	73,224
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	0	0
Unencumbered cash, June 30	\$ 0	\$ 0

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2o****SPECIAL PURPOSE FUNDS
TITLE II-A TEACHER QUALITY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal sources		
Federal aid	\$ <u>12,577</u>	\$ <u>17,524</u>
Expenditures		
Instruction		
Salaries		
Certified	11,956	2,684
Employee Benefits		
Social Security	0	280
Other Benefits	0	546
Other	230	380
Purchased professional & tech services	0	8,582
Instructional support		
Purchased professional & tech services	0	4,750
School administration		
Other	<u>391</u>	<u>302</u>
Total expenditures	<u>12,577</u>	<u>17,524</u>
Receipts over (under) expenditures	0	0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2p****SPECIAL PURPOSE FUNDS
TITLE IV****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Grants	\$ <u>1,818</u>	\$ <u>0</u>
Total cash receipts	<u>1,818</u>	<u>0</u>
Expenditures		
Instruction		
Salaries		
Certified	<u>1,818</u>	<u>0</u>
Total expenditures	<u>1,818</u>	<u>0</u>
Receipts over (under) expenditures		0
Unencumbered cash, July 1	<u>0</u>	<u>0</u>
Unencumbered cash, June 30	\$ <u><u>0</u></u>	\$ <u><u>0</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2q****SPECIAL PURPOSE FUNDS
TITLE IV 21ST CENTURY COMMUNITY LEARNING CENTERS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	2018 Actual	2019 Actual
Cash receipts		
Local sources		
Grants	\$ 104,452	\$ 98,477
Total cash receipts	<u>104,452</u>	<u>98,477</u>
Expenditures		
Instruction		
Salaries		
Certified	57,922	50,427
Employee Benefits		
Social Security	5,084	4,335
Other Employee Benefits	69	36
Supplies	7,700	6,412
Other	22,120	12,101
Student Transportation Services		
Salaries		
Non-Certified	12,092	9,347
Employee Benefits		
Social Security	179	121
Other Employee Benefits	8	9
Motor Fuel	4,098	3,485
Other	10,291	3,589
Total expenditures	<u>119,563</u>	<u>89,862</u>
Receipts over (under) expenditures	(15,111)	8,615
Unencumbered cash, July 1	<u>21,580</u>	<u>6,469</u>
Unencumbered cash, June 30	<u>\$ 6,469</u>	<u>\$ 15,084</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2r****SPECIAL PURPOSE FUNDS
OTHER GRANTS****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Donations and grants	\$ 16,983	\$ 102,992
State sources		
Safe & Secure Schools grant	0	8,711
Federal sources		
Rural & Small Schools grant	37,326	36,788
Other	<u>2,200</u>	<u>2,300</u>
Total cash receipts	<u>56,509</u>	<u>150,791</u>
Expenditures		
Instruction		
Supplies	0	58,051
Property and equipment	0	1,500
Other	3,503	23,898
Student support services		
Supplies	70,999	42,210
Safe & Secure Schools Grant		
Property and equipment	<u>0</u>	<u>8,711</u>
Total expenditures	<u>74,502</u>	<u>134,370</u>
Receipts over (under) expenditures	(17,993)	16,421
Unencumbered cash, July 1	<u>36,699</u>	<u>18,706</u>
Unencumbered cash, June 30	<u>\$ 18,706</u>	<u>\$ 35,127</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2s****SPECIAL PURPOSE FUNDS
KANSAS READING ROADMAP GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Grants	\$ <u>106,740</u>	\$ <u>106,041</u>
Expenditures		
Instruction		
Salaries		
Certified	70,603	79,826
Noncertified	11,549	5,927
Employee benefits		
Social security	5,774	6,033
Other	6,309	15,537
Other purchased services	3,119	1,995
Supplies		
General teaching	3,870	5,812
Textbooks	1,022	1,748
Other	2,392	345
Student transportation		
Salaries		
Noncertified	3,592	6,453
Employee benefits		
Social security	271	485
Other	3	3
Motor fuel	<u>2,604</u>	<u>2,548</u>
Total expenditures	<u>111,108</u>	<u>126,712</u>
Receipts over (under) expenditures	(4,368)	(20,671)
Unencumbered cash (deficit), July 1	<u>2,166</u>	<u>(2,202)</u>
Unencumbered cash (deficit), June 30	\$ <u><u>(2,202)</u></u>	\$ <u><u>(22,873)</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2t

SPECIAL PURPOSE FUNDS
EARLY CHILDHOOD DAYCARE

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	2018	2019
	<u>Actual</u>	<u>Actual</u>
Cash receipts		
Local sources		
Grants	\$ 274,975	\$ 287,571
Daycare fees	<u>0</u>	<u>0</u>
Total cash receipts	<u>274,975</u>	<u>287,571</u>
Expenditures		
Instruction		
Salaries		
Certified	69,603	109,794
Noncertified	130,754	120,681
Employee benefits		
Insurance	30,413	33,093
Social security	16,666	17,171
Other	213	200
Purchased professional & tech services	0	1,132
Supplies		
General teaching	1,791	3,167
Property and equipment	144	905
Other	514	162
Operation and maintenance		
Supplies	0	299
Promotional	400	778
Operating transfers		
Transfers out	<u>288,028</u>	<u>0</u>
Total expenditures	<u>538,526</u>	<u>287,382</u>
Receipts over (under) expenditures	(263,551)	189
Unencumbered cash (deficit), July 1	<u>262,511</u>	<u>(1,040)</u>
Unencumbered cash, June 30	\$ <u><u>(1,040)</u></u>	\$ <u><u>(851)</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2u****SPECIAL PURPOSE FUNDS
KANSAS HEALTH****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Other		
Transfers in	\$ <u>8,188</u>	\$ <u>0</u>
Expenditures		
Instruction		
Salaries		
Noncertified	127	0
Employee benefits		
Social security	10	0
Supplies		
General teaching	<u>1,746</u>	<u>2,936</u>
Total expenditures	<u>1,883</u>	<u>2,936</u>
Receipts over (under) expenditures	6,305	(2,936)
Unencumbered cash, July 1	<u>0</u>	<u>6,305</u>
Unencumbered cash, June 30	<u><u>\$ 6,305</u></u>	<u><u>\$ 3,369</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2v

SPECIAL PURPOSE FUNDS
MOBILIZING LITERACY

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2018</u>	<u>2019</u>
	Actual	Actual
Cash receipts		
Other		
Transfers in	\$ 27,511	\$ 0
Local Sources		
Donations & Grants	0	34,524
Federal Sources		
Miscellaneous	<u>0</u>	<u>20</u>
Total Cash Receipts	<u>27,511</u>	<u>34,544</u>
Expenditures		
Instruction		
Salaries		
Certified	14,883	426
Noncertified	625	523
Employee benefits		
Insurance	2,617	0
Social security	1,140	70
Other	14	1
Supplies		
General teaching	<u>2,608</u>	<u>321</u>
Total expenditures	<u>21,887</u>	<u>1,341</u>
Receipts over (under) expenditures	5,624	33,203
Unencumbered cash, July 1	<u>0</u>	<u>5,624</u>
Unencumbered cash, June 30	<u><u>\$ 5,624</u></u>	<u><u>\$ 38,827</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2w****SPECIAL PURPOSE FUNDS
ECKAN HEADSTART****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Federal sources		
Grant	\$ 11,900	\$ 12,800
Other		
Transfers in	<u>11,289</u>	<u>0</u>
Total cash receipts	<u>23,189</u>	<u>12,800</u>
Expenditures		
Instruction		
Salaries		
Certified	500	168
Employee benefits		
Social security	36	13
Other	1	0
Supplies - Tech	<u>0</u>	<u>1,215</u>
Total expenditures	<u>537</u>	<u>1,396</u>
Receipts over (under) expenditures	22,652	11,404
Unencumbered cash, July 1	<u>0</u>	<u>22,652</u>
Unencumbered cash, June 30	<u><u>\$ 22,652</u></u>	<u><u>\$ 34,056</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2x****SPECIAL PURPOSE FUNDS
DISTRICT DAYCARE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS**

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

	<u>2019 Actual</u>
Cash receipts	
Local sources	
Daycare	\$ <u>143,707</u>
Total cash receipts	<u>143,707</u>
Expenditures	
Instruction	
Salaries	
Non-Certified	47,007
Employee benefits	
Insurance	3,469
Property purchases	<u>9,049</u>
Total expenditures	<u>59,525</u>
Receipts over (under) expenditures	84,182
Unencumbered cash, July 1	<u>423,941</u>
Unencumbered cash, June 30	\$ <u><u>508,123</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2y****SPECIAL PURPOSE FUNDS
PRE-K PILOT GRANT****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2019 Actual</u>
Cash receipts	
State sources	
Program revenue	\$ <u>68,400</u>
Total cash receipts	<u>68,400</u>
Expenditures	
Instruction	
Salaries	
Certified	41,005
Non-Certified	6,000
Employee benefits	
Social security	6,452
Other	9,325
Supplies	1,629
Equipment - Tech	3,740
Equipment	229
Instructor Support	
Professional services	<u>20</u>
Total expenditures	<u>68,400</u>
Receipts over (under) expenditures	0
Unencumbered cash, July 1	<u>0</u>
Unencumbered cash, June 30	<u><u>\$ 0</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 2z

BOND & INTEREST FUND
BOND AND INTEREST

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		<u>2019</u>		
	<u>2018</u>			<u>Variance</u>
	<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Over</u>
				<u>(Under)</u>
Cash receipts				
Local sources				
Ad valorem tax	\$ 651,183	\$ 880,205	\$ 845,915	\$ 34,290
Delinquent Tax	10,931	7,315	3,380	3,935
Interest on Idle Funds	0	0	1,950	(1,950)
County sources				
Motor vehicle tax	63,468	70,173	66,298	3,875
Recreational vehicle tax	1,393	1,443	1,387	56
Commercial vehicle tax	1,526	1,822	1,629	193
In lieu of taxes	2,081	2,001	1,995	6
State sources				
State aid	<u>110,600</u>	<u>187,709</u>	<u>187,709</u>	<u>0</u>
Total cash receipts	<u>841,182</u>	<u>1,150,668</u>	<u>\$ 1,110,263</u>	<u>\$ 40,405</u>
Debt service				
Interest	196,425	495,000	\$ 495,000	\$ 0
Fees	0	0	1,200	(1,200)
Principal	<u>530,000</u>	<u>885,000</u>	<u>885,000</u>	<u>0</u>
Total expenditures	<u>726,425</u>	<u>1,380,000</u>	<u>\$ 1,381,200</u>	<u>\$ (1,200)</u>
Receipts over (under) expenditures	114,757	(229,332)		
Unencumbered cash, July 1	<u>1,338,458</u>	<u>1,453,215</u>		
Unencumbered cash, June 30	<u>\$ 1,453,215</u>	<u>\$ 1,223,883</u>		

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2aa****CAPITAL PROJECTS
CONSTRUCTION - HARTFORD****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Bond Proceeds	\$ <u>3,600,000</u>	\$ <u>0</u>
Expenditures		
Cost of Issuance	39,446	800
Architect and Engineer	189,279	(7,434)
Building Improvements	2,725,658	13,188
Property & Equipment	20,686	8,097
Miscellaneous	<u>5,016</u>	<u>5,002</u>
Total expenditures	<u>2,980,085</u>	<u>19,653</u>
Receipts over (under) expenditures	619,915	(19,653)
Unencumbered cash, July 1	<u>0</u>	<u>619,915</u>
Unencumbered cash, June 30	<u><u>\$ 619,915</u></u>	<u><u>\$ 600,262</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2bb****CAPITAL PROJECTS
CONSTRUCTION - OLPE****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
For the Year Ended June 30, 2019
(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018 Actual</u>	<u>2019 Actual</u>
Cash receipts		
Local sources		
Bond Proceeds	\$ <u>8,641,708</u>	\$ <u>0</u>
Expenditures		
Cost of Issuance	78,362	657,627
Architect and Engineer	423,580	8,924
Facility construction	6,533,706	0
Safety Improvements	0	79,283
Building Improvements	326,396	340,333
Property & Equipment	35,412	73,691
Miscellaneous	<u>5,153</u>	<u>9,866</u>
Total expenditures	<u>7,402,609</u>	<u>1,169,724</u>
Receipts over (under) expenditures	1,239,099	(1,169,724)
Unencumbered cash, July 1	<u>0</u>	<u>1,239,099</u>
Unencumbered cash, June 30	<u>\$ 1,239,099</u>	<u>\$ 69,375</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252**Schedule 2cc****CAPITAL PROJECTS
CONSTRUCTION - NEOSHO RAPIDS ELEMENTARY****SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS****For the Year Ended June 30, 2019****(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)**

	<u>2018</u> <u>Actual</u>	<u>2019</u> <u>Actual</u>
Cash receipts		
Local sources		
Bond Proceeds	\$ <u>2,400,000</u>	\$ <u>388</u>
Expenditures		
Cost of Issuance	39,446	800
Architect and Engineer	136,502	(7,170)
Building Improvements	2,278,920	(54,640)
Property & Equipment	14,725	3,274
Miscellaneous	<u>1,016</u>	<u>1,296</u>
Total expenditures	<u>2,470,609</u>	<u>(56,440)</u>
Receipts over (under) expenditures	(70,609)	56,828
Unencumbered cash (deficit), July 1	<u>0</u>	<u>(70,609)</u>
Unencumbered cash (deficit), June 30	\$ <u><u>(70,609)</u></u>	\$ <u><u>(13,781)</u></u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS

For the Year Ended June 30, 2019

Student Organization Accounts	Beginning			Ending
Hartford High School	Cash Balance	Receipts	Disbursements	Cash Balance
Class of 2017	\$ 933	\$ 0	\$ 0	\$ 933
Class of 2018	1,482	0	0	1,482
Class of 2019	2,250	0	736	1,514
Class of 2020	2,977	4,545	5,553	1,969
Class of 2021	390	7,720	3,913	4,197
Class of 2022	1,535	400	1,535	400
Cheerleaders	111	2,720	1,570	1,261
Drama	11	355	0	366
FBLA	3,659	15,974	17,580	2,053
FCCLA	60	0	0	60
Journalism	61	1,075	1,136	0
Klumpes kids	2,001	0	225	1,776
HS Boy's Basketball	522	3,783	4,038	267
HS Girl's Basketball	1,933	660	945	1,648
HS Football	3,224	2,470	5,144	550
HS Softball	258	462	712	8
HS Volleyball	92	4,279	3,193	1,178
HS Golf	70	191	0	261
English class memorial	59	0	0	59
National Honor Society	0	945	931	14
Strength and Conditioning	653	0	500	153
Applied business	178	2,157	1,885	450
Student council	231	11,853	11,976	108
Subtotal Hartford High School	22,690	59,589	61,572	20,707
Olpe High School				
Class of 2018	661	0	661	0
Class of 2019	2,583	0	2,583	0
Class of 2020	2,383	3,356	3,276	2,463
Class of 2021	1,107	1,485	0	2,592
Class of 2022	0	1,018	0	1,018
Band	49	35	0	84
Cheerleaders	769	2,488	1,612	1,645
Drama	546	1,036	831	751
FCCLA	1,485	512	1,034	963
FBLA	415	2,169	2,446	138
FCA	397	0	0	397
FFA	8,544	8,382	6,374	10,552
TSA	53	0	0	53
Forensics	158	378	442	94
Pay to Play	1,000	0	1,000	0
Power lifting	1,520	0	471	1,049
OHS Donations	4,651	5,701	5,433	4,919
Olpe High School	0	0	0	0
Music trips	6,301	0	757	5,544

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 3

AGENCY FUNDS
RECREATION COMMISSION AND STUDENT ORGANIZATION ACCOUNTS

SCHEDULE OF RECEIPTS AND DISBURSEMENTS

REGULATORY BASIS

For the Year Ended June 30, 2019

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Olpe High School -continued				
Newspaper	\$ 1,493	\$ 0	\$ 1,493	\$ 0
Entrepreneurship	2,004	7,910	9,117	797
Softball/Baseball	0	850	850	0
Student council	2,568	15,651	15,889	2,330
Yearbook	7,796	3,070	2,128	8,738
	<u>46,483</u>	<u>54,041</u>	<u>56,397</u>	<u>44,127</u>
Subtotal Olpe High School				
	<u>46,483</u>	<u>54,041</u>	<u>56,397</u>	<u>44,127</u>
Neosho Rapids Junior High				
Cheerleaders	132	1,104	1,068	168
Boys Basketball	368	0	0	368
Girls basketball	165	0	0	165
Football	209	287	482	14
Volleyball	772	0	0	772
	<u>1,646</u>	<u>1,391</u>	<u>1,550</u>	<u>1,487</u>
Subtotal Neosho Rapids Junior High				
	<u>1,646</u>	<u>1,391</u>	<u>1,550</u>	<u>1,487</u>
Neosho Rapids Elementary				
After school clubs	1,036	0	936	100
After school lunch	2,500	500	2,058	942
Interest	229	16	94	151
Student field trips	1,586	473	568	1,491
	<u>5,351</u>	<u>989</u>	<u>3,656</u>	<u>2,684</u>
Subtotal Neosho Rapids Elementary				
	<u>5,351</u>	<u>989</u>	<u>3,656</u>	<u>2,684</u>
Olpe Junior High				
Cheerleaders	901	1,230	1,504	627
Quiz Bowl	101	0	35	66
	<u>1,002</u>	<u>1,230</u>	<u>1,539</u>	<u>693</u>
Subtotal Olpe Junior High				
	<u>1,002</u>	<u>1,230</u>	<u>1,539</u>	<u>693</u>
Hartford High School				
Sales tax	0	2,065	2,040	25
Olpe High School				
Sales tax	0	5,124	5,124	0
	<u>0</u>	<u>7,189</u>	<u>7,164</u>	<u>25</u>
Subtotal sales tax				
	<u>0</u>	<u>7,189</u>	<u>7,164</u>	<u>25</u>
Total student organization funds				
	<u>77,172</u>	<u>124,429</u>	<u>131,878</u>	<u>69,723</u>
Recreation Commission				
	<u>9,670</u>	<u>43,320</u>	<u>43,000</u>	<u>9,990</u>
Total agency accounts				
	<u>\$ 86,842</u>	<u>\$ 167,749</u>	<u>\$ 174,878</u>	<u>\$ 79,713</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2019

Gate receipts	Beginning			Ending
Hartford High School	Cash Balance	Receipts	Disbursements	Cash Balance
Athletics	\$ 5,426	\$ 19,104	\$ 22,788	\$ 1,742
Olpe High School				
Athletics	6,004	62,474	62,980	5,498
Neosho Rapids Junior High				
Athletics	536	0	0	536
Subtotal gate receipts	11,966	81,578	85,768	7,776
Special Projects				
Hartford High School				
Activity	1,520	3,123	3,931	712
School Projects	1,102	1,535	1,134	1,503
Greenhouse	4,303	779	1,725	3,357
Library	202	40	0	242
Participation	843	0	565	278
HS Basketball Scholarship	868	985	1,546	307
Music	0	110	100	10
Subtotal Hartford High School	8,838	6,572	9,001	6,409
Olpe High School				
Activity	2,391	7,274	6,745	2,920
Athletic Donations	3,468	10,022	8,471	5,019
Greenhouse	1,937	837	795	1,979
Library	2,010	431	977	1,464
Reading is Fundamental	147	0	147	0
School Garden	1,845	0	0	1,845
Steel Band	348	1,213	1,120	441
Concessions	2,000	25,042	25,226	1,816
Subtotal Olpe High School	14,146	44,819	43,481	15,484
Olpe Elementary School				
Olpe Elementary General	1,206	6,042	6,633	615
Olpe Elementary Grants	1,772	0	0	1,772
Olpe Elementary Donations	5,110	1,565	1,942	4,733
Olpe Elementary Camp Wood	293	0	0	293
Subtotal Olpe Elementary School	8,381	7,607	8,575	7,413

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 4

DISTRICT ACTIVITY FUNDS

**SCHEDULE OF RECEIPTS AND DISBURSEMENTS
REGULATORY BASIS**

For the Year Ended June 30, 2019

	<u>Beginning Cash Balance</u>	<u>Receipts</u>	<u>Disbursements</u>	<u>Ending Cash Balance</u>
Neosho Rapids Elementary				
Box Tops	\$ 404	\$ 502	\$ 526	\$ 380
Take home reading	188	0	0	188
Library	1,133	843	1,397	579
Music	88	112	155	45
Book Give Away	39	152	191	0
Field Day T-Shirts	53	465	465	53
KRR After School	781	0	653	128
Donations and grants	1,941	1,000	0	2,941
School projects	1,626	1,041	945	1,722
School Store	(28)	28	0	0
Yearbook and pictures	788	484	430	842
	<u>7,013</u>	<u>4,627</u>	<u>4,762</u>	<u>6,878</u>
Subtotal Neosho Rapids Elementary	<u>7,013</u>	<u>4,627</u>	<u>4,762</u>	<u>6,878</u>
Subtotal school projects	<u>38,378</u>	<u>63,625</u>	<u>65,819</u>	<u>36,184</u>
Total district activity funds	<u>\$ 50,344</u>	<u>\$ 145,203</u>	<u>\$ 151,587</u>	<u>\$ 43,960</u>

See Independent Auditor's Report.

Southern Lyon County Unified School District Number 252

Schedule 5

RELATED MUNICIPAL ENTITY
U.S.D. #252 SOUTHERN LYON COUNTY RECREATION COMMISSION

SCHEDULE OF RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS

For the Year Ended June 30, 2019

(With Comparative Actual Totals for the Prior Year Ended June 30, 2018)

		2019		Variance Over (Under)
	2018 Actual	Actual	Budget	
Cash receipts				
Local sources				
District appropriations	\$ 43,000	\$ 43,000	\$ 43,000	\$ 0
Interest income	27	34	0	34
Miscellaneous revenue	2,500	90	0	90
Total cash receipts	<u>45,527</u>	<u>43,124</u>	<u>\$ 43,000</u>	<u>\$ 124</u>
Expenditures				
Community service operations				
General & administration	2,364	2,320	\$ 5,000	\$ (2,680)
Plant operations	6,696	3,528	20,000	(16,472)
Recreation activities	9,873	12,955	20,000	(7,045)
Salaries	15,932	15,932	21,000	(5,068)
Supplies	8,541	7,890	13,000	(5,110)
Miscellaneous	100	100	2,483	(2,383)
Total expenditures	<u>43,506</u>	<u>42,725</u>	<u>\$ 81,483</u>	<u>\$ (38,758)</u>
Receipts over (under) expenditures	2,021	399		
Unencumbered cash, July 1	<u>35,413</u>	<u>37,434</u>		
Unencumbered cash, June 30	\$ <u>37,434</u>	\$ <u>37,833</u>		

See Independent Auditor's Report.